



# INTERNAL AUDIT 2024 WORK PLAN

FEBRUARY 2024

# AGENDA

- Executive Summary
- 2023 Year in Review
- Risk-Based Plan Formulation
- Audits in Progress
- Priority Audits
- Support Needed





- Achieved goal of completing 8 work products in 2023
- 8 work products budgeted in 2024 (2 Consultant Led)
- Internal Audit will continue to operate the Fraud Hotline, conduct an Annual Follow up of audit recommendations, and create the Annual Audit Plan. These activities result in an additional 3 reports.
- The 2024 Annual Audit Work Plan is a risk-based plan that incorporates leadership interviews and surveys (e.g., Departmental, Aldermanic) feedback

# EXECUTIVE SUMMARY



Audit Title	Presented to F&P
Fraud, Waste, and Abuse of City Resources Hotline Report for Year Ended 2022	Feb-23
Enterprise Risk Assessment resulting in Annual Audit 2023 Plan	Feb-23
Audit Finding Follow-Up for the Year Ended 2022	Apr-23
Audit of Public Safety IT Disaster Recovery	May-23
Audit of Milwaukee Police Department Citation Filings with Municipal Court	May-23
Audit of Milwaukee Streetcar Safety	Jul-23
Audit of the Residents Preference Program for Development Agreements	Jul-23
Audit of Milwaukee Fire Department Payroll Calculations (Consultant-Led)	Sep-23
Audit of Milwaukee Water Works IT Disaster Recovery (Consultant-Led)	Nov-23
Audit of City Treasurer Cash Controls	Dec-23
Audit of the Residents Preference Program for DPW Contracts	Jan-24

**2023 YEAR IN  
REVIEW**



## Risk Factors Include:

- Mission Criticality
- Financial Impact
- Public Interest
- Complexity of Operations
- Technology Concerns
- Public & Employee Safety Concerns
- Regulatory Concerns

# RISK-BASED PLAN FORMULATION



- Audit Finding Follow-Up for Year Ended 2023
- Audit of Cybersecurity and Governance (Consultant-Led)
- Audit of Department of Public Works Infrastructure and Milwaukee Water Works Inventory
- Audit of the Office of Violence Prevention

# Projects in Progress





- Audit of the Office of Violence Prevention
- Audit of ProCard Program
- City of Milwaukee Centralized IT Risk Assessment (Consultant-Led)
- Audit of Treasury Special Charges & Assessments Process
- Audit of Grant Process (MHD/DOA)
- Audit of DPW Parking Cash Controls
- Audit of Automated Controls within Payables Process (Consultant-Led)
- Audit of Click For Action

# Balance of Year Priority Projects



- Audit of Treasury Deposits
- Audit of the Board of Zoning Appeals Operations
- Audit of LMS Vendor Management
- Audit of Municipal Court Cash
- Audit of Software Development Life Cycle (Integrated)
- Audit of MHD Medicaid Reimbursement (Consultant-Led)

\* Potential audits and projects in the event priority audits cannot be conducted (e.g., changes in auditee personnel, changes in Internal Audit personnel) or Internal Audit has additional availability

# Supplemental Audits\*





- Audit of Fleet Acquisitions to Disposals
- Audit of DPW Infrastructure Vendor Management
- Audit of MPD WEX Card Usage
- Audit of Lottery and Gaming Tax Credit Facilitation
- Audit of MPD Traffic Enforcement
- Audit of MHD Childhood Lead Poisoning Prevention Program Quality Assurance Processes
- Audit of DPW Service Requests
- Audit of DPW Parking Citation Process
- Audit of Treasurer's Office Wire Transfers

# Future Years Projects



- Continued communication of audit priorities
- Continued support of Audit Finding follow-up activities with respective divisions

**Support  
Needed**



**THANK YOU**

**ADRIANA MOLINA**   [amolina@milwaukee.gov](mailto:amolina@milwaukee.gov)